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**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

In re: ) Case No. 08-35653 (KRH)  
CIRCUIT CITY STORES, INC., et al., )  
Debtors. ) Chapter 11  
 ) 1  
 ) (Jointly Administered)  
 )  
 )  
ALFRED H. SIEGEL, AS TRUSTEE OF THE )  
CIRCUIT CITY STORES, INC. LIQUIDATING ) Adv. Pro. No. 10-03199  
TRUST )  
 )  
Plaintiff, )  
 )  
v. )  
 )  
CYBERACOUSTICS, LLC, )  
 )  
Defendant. )

**ORDER APPROVING STIPULATION EFFECTUATING GLOBAL SETTLEMENT  
BETWEEN ALFRED H. SIEGEL, AS TRUSTEE OF THE CIRCUIT  
CITY STORES, INC. LIQUIDATING TRUST, AND CYBERACOUSTICS, LLC**

WHEREAS, on or about December 1, 2008, CyberAcoustics, LLC (“CALLC”) filed claim number 423 (“Claim No. 423”), in part, as an administrative claim in the amount of \$77,089.92, and a general unsecured, non-priority claim in the total amount of \$146,871.14;

WHEREAS, on or about January 12, 2009, CALLC filed claim number 3290 (“Claim No. 3290”) as a general unsecured, non-priority claim in the total amount of \$146,874.14;

WHEREAS, on or about November 10, 2010, the Circuit City Stores, Inc. Liquidating Trust (the “Trust”) filed a complaint (the “Complaint”) against CALLC initiating an adversary proceeding (the “Adversary Proceeding”), No. 10-03199, pursuant to which the Trust asserts that it is entitled, pursuant to Bankruptcy Code sections 547 and 550, to avoid and recover alleged preferential transfers made during the 90-day period prior to the Petition Date, and/or objecting to claims filed by CALLC;

WHEREAS, on or about December 30, 2010, CALLC filed a Motion for Leave to File Late Administrative Claims (the “Late Claim Motion”), seeking permission to file a late administrative claim (the “Late Administrative Claim”) in the amount of \$337,536.24; and

WHEREAS the parties dispute many of the assertions in Claim Nos. 423 and 3290, the Adversary Proceeding, and the Late Claim Motion, but rather than proceed with litigation the Parties engaged in good faith, arms’ length negotiations and resolved the foregoing in their entireties (the “Resolution”);

WHEREAS, the Resolution was memorialized in a certain Settlement Agreement and Stipulation By and Among the Circuit City Stores, Inc. Liquidating Trust and CyberAcoustics, LLC (the “Settlement Agreement”); and

WHEREAS, subject to the Court’s approval, the parties entered into a Stipulation Effectuating Global Settlement Between Alfred H. Siegel, As Trustee Of The Circuit City Stores, Inc. Liquidating Trust, And CyberAcoustics, LLC (the “Stipulation”).

IT IS HEREBY ORDERED as follows:

1. The Stipulation is approved.
2. Claim No. 423 and Claim No. 3290 are hereby disallowed in their entirety.
3. The Late Claim Motion is hereby granted.
4. The Late Administrative Claim is hereby allowed in the amount of \$325,000.00 and said amount shall be paid within 30 days from entry of this Order.
5. The Adversary Proceeding is hereby DISMISSED WITH PREJUDICE.

SO ORDERED.

Dated: Richmond, Virginia  
May 16, 2011

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UNITED STATES BANKRUPTCY JUDGE

We ask for the same:

TAVENNER & BERAN, PLC

WILLIAMS MULLEN

By: /s/ Paula S. Beran

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- and -

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